

PERMANENT SETTLEMENT
AND AFTER

PERMANENT SETTLEMENT AND AFTER

BY

BIRENDRA KISHORE ROYCHOWDHURY,

Member of the Bengal Legislative Council.

THE BOOK COMPANY, LTD.

CALCUTTA

1942

Published by Girindranath Mitra of the Book Company Ltd., 43B,
College Square and Printed by P. C. Ray at Sri Gouranga Press,
5, Chintamani Das Lane, Calcutta.

PREFACE

In 1938 the Bengal Land Revenue Commission was appointed under the Chairmanship of a British civil servant, Sir Francis Floud. This body submitted its Report in 1940. The recommendations which the Report contains are of a far-reaching character. If they are acted up to, they will, in fact, bring about a revolution in the land system of this province.

- In view of this I do not think that any apology is needed for the publication of this brochure. I have explained in it the land system which existed in Bengal before the passing of the Permanent Settlement Regulation in 1793 and I have pointed out that this Regulation confirmed the system which had already been in vogue in this presidency. Further I have thought it right and proper to dwell for a while upon the contributions which the zamindars have made to the growth of civilisation in Bengal. At the present moment when the atmosphere is so anti-zamindar, I am certain that for the sake of justice and fair play it is necessary to bring to the public view the other side of the shield.

I have devoted a great amount of space in this brochure not only to the examination of the main recommendations of the Land Revenue Commission, but also to the composition of the Commission itself and the procedure according to which it happened to work. The Government has not yet announced its decision regarding the recommendations of this body. But, in view of the pressure which is being brought to bear upon the Government from many of its supporters as well as opponents, it seems certain that some announcement will be made in this regard in the not very distant future. It is my hope that this brochure will be of some help both to the Government and to the general public in arriving at conclusions regarding the future of the land system in Bengal.

B. K. ROYCHOWDHURY

CALCUTTA,
20th June, 1942.

CONTENTS

	PAGE
CHAPTER I	
Introduction 1
CHAPTER II	
Land Settlements between 1772 and 1793 10
CHAPTER III	
Settlement of 1793 13
CHAPTER IV	
Development of New Relations between Zaminders and Tenants 23
CHAPTER V	
The Contributions of the Zamindari System	... 37
CHAPTER VI	
Position of Tenants 51
CHAPTER VII	
Land Revenue Commission and Abolition of Zamindari System 59
CHAPTER VIII	
Agricultural Income-Tax 71
CHAPTER IX	
Conclusion 78

CHAPTER I

INTRODUCTION

There is an idea in the mind of many that the rise of the zamindars in Bengal was due only to the unsettled conditions in the declining period of Mughal rule in India and that what was the fruit of the great anarchy was legalised as a normal institution in this province by the Government of Lord Cornwallis in 1793. No suggestion is, however, more untrue and none can be refuted more easily than this. It should be known, in fact, that the zamindari system has existed in this province in one form or another almost continuously from time immemorial.

‘It is generally taken for granted that during the long period of Hindu rule in this province, land was in all cases parcelled out among individual owners, who would pay a portion of their produce to the State as rent.’ It is not assumed that there was any place in this scheme for the intermediate element of the zamindars. But in practice there were in the first place many *Samanta Rajas*, who were really great territorial magnates and might be called influential and powerful zamindars. Secondly, it was a practice in Hindu times to grant a large number of villages not only to educational institutions but also to individuals who were favoured by the rulers either for real merit or for some other reason. The land in these villages would sometimes be cultivated by the owners directly under their personal supervision. In some other

instances, however, they would let it out to tenants¹. In fact, the number of large landed proprietors was never small under the *Hindu Raj*.²

During the three hundred years that the Pathan rulers were in occupation of this province, no systematic administrative structure could be reared and it was only in a haphazard fashion that revenue was realised. There is evidence to show that not only in the declining days of Pathan rule but also in the hay-day of its glory the province was virtually parcelled out into a large number of fief-holders. *Hindu Rais* and *Chaudharis* were also present in a large body in Bengal even when the Sultan of Delhi was no other than the strong and vigorous Balban. There is an impression in certain circles that in the sixteenth century the Afghan ruler, Sher Shah, put an end to this system of indirect management of land revenue and introduced direct relationship between the actual tillers of the soil and the Government of the country. It is true that Sher Shah enunciated the principle of direct relationship and announced it as an ideal to be achieved in all parts of his far-flung dominion. But it should be remembered that he was on the throne only for the short period of five years and during this short period he could introduce it only in the crown lands.

¹ See the Note of R. K. Mookerji on Indian Land System in the Report of the Bengal Land Revenue Commission, Vol. II, pp 132 134, 136.

² "A landlord class—later called *zamindars*—has been a part of the land-system of Bengal from the earliest known times". M. N. Gupta's evidence before the Bengal Land Revenue Commission, Report, Vol. V, p. 198.

The innumerable jaigirs which had been created in the country could not be included within the orbit of the new system. In fact, it would be no exaggeration to say that the province of Bengal was almost unaffected by the operation of the new principle of collecting land revenue.

When Akbar established his authority in Northern India, he took up in earnest the principle of land management, as enunciated and partly operated by Sher Shah. His great Minister of Revenue, Todar Mull, was responsible for chalking out the details of the new system and applying it in different parts of the empire. It need not be repeated that direct relationship between the State and the tillers of the soil was the basic principle of this arrangement. But although Todar Mull extended this system from the Punjab to Bihar, it will be wrong to think that this system was extended to the *Suba* of Bengal, which was not conquered until the middle seventies of the sixteenth century and even then only incompletely. In fact not only the province of Bengal could not be included in the system of Todar Mull but even in the heart of the empire this system was not universally in operation. The jaigirs, which had been conferred either upon the military chieftains or upon certain favourites, could not be subject to the new order. As for Bengal, it should only be mentioned that although step by step Mughal authority was extended to the different districts, it could be exercised only indirectly upon the people. The military functions of the landed magnates were withdrawn and the estates of some of them were divided and distributed among several other chieftains.

But although the number of zamindars was in this way increased and their sovereign authority considerably undermined, the system of land revenue administration continued to be zamindari.³ Raja Todar Mull himself was the Governor of this province for a short period and later Raja Man Singh was its administrator for more than fifteen years, but during the rulership of neither the one nor the other, Todar Mull system, as applied in most other *Subas*, could be introduced in this province.⁴ It remained divided into territories owned by semi-independent *Bhuyans* and great Jaigirdars and Zamindars.

The zamindari system which had to be maintained even at the zênith of Mughal power in India could not certainly be replaced in Bengal by any direct method of collecting revenue during the declining days of the empire. It is true that the *Suba* of Bengal had the advantage of a comparatively stable government during the fifty years after the death of Alangir, during which period the other parts of India were mostly engulfed in anarchy. But the Nawabs, however strong they might be as heads of this province, could not do without the co-operation of its great landed magnates. We do not ignore the high-handedness, with which Murshid Kuli Khan treated the zamindars and compelled them to pay to the treasury a greater sum than the amount stipulated before. The insults which he heaped upon them and the cruelty which he, on so many occasions, practised upon them, have become proverbial. But he only

³ *Ibid.*, p. 198.

⁴ *Ibid.*, Vol. I, p. 10.

over-reached himself by the practice of such methods and they had to be abandoned immediately on his death in 1725. His successors had to depend very largely upon the goodwill and co-operation of the great zamindars like those of Natore and Nadia.

In fact, when the battle of Plassey was fought, the *Suba* of Bengal was divided into a number of zamindariaries in which the zamindars, subject only to the payment of a stipulated revenue to the Nawab, not only owned the lands but exercised such sovereign powers as maintaining law and order in their territories and punishing the miscreants even with death penalty on their own responsibility.⁵

In 1772 the Company stood forth as the *Diwan*. It should be remembered that although seven years before in 1765 the *Diwani* had been acquired by the East India Company at the hands of His Majesty the Emperor of Delhi, its rights and responsibilities were not directly exercised by the Company until in 1772 it decided to pay direct attention to such responsibi-

⁵ "By the time the British came, the total number of zamindariaries had been raised to near about 3,000, besides the innumerable jagir estates and the badshahi lakherajes. Although the military powers were taken away, the police and magisterial functions of maintaining order, were retained by the zamindars. The thanas and the outposts had to be maintained by them, and the larger ones of them had to keep a semi-constabulary staff of pikes and barkandazes". M. N. Gupta's Evidence, *Ibid.*, Vol. V, p. 198. Compare also "Under the rule of the Mughals the zamindar was charged not merely with collecting the revenue but also with maintaining the peace. In other words what would now be called police administration within his zamindari was in the hands of the zamindar. The village watch was part of the establishment which he maintained for this and other purposes". Report of the Bengal Chaukidary Enquiry Committee (1938-40), p. 8.

lities. Immediately the question arose as to what method the Company was to follow in Bengal in the collection of revenue. In this connection the rights and privileges of the zamindars as a class had also to be considered and their utility as an agency for the collection of revenue had also to be discussed. In fact, for twenty years no subject invited more attention of the Company and none evoked greater controversy than the position of the zamindars in the land economy of Bengal. It is to be noted that the recognition of the zamindars as the owners of land and the passing of the Permanent Settlement Regulation of 1793 came in the wake of this long discussion spread over twenty years. It should also be noted that the Company was constrained to recognise the rights of the zamindars and to enter into a permanent contract with them, inspite of all the efforts made in the contrary direction by their enemies and detractors.

Between 1772 and 1793 different opinions were, of course, expressed in regard to the revenue system to be adopted by the Company's Government in Bengal. We may refer in the first place to the controversy between Hastings and Francis. None of the two wanted indeed to abolish the system of collection through zamindars. But while Warren Hastings pinned his faith to settlement with the zamindars on a temporary and even on an annual basis, Francis advocated a permanent arrangement with them. "The land," he said, "is the hereditary property of the zamindar. He holds it by the law of the country, on the tenure of paying a certain contribution to the

Government.”⁶ As he emphasised the zamindars’ ownership of land, he thought it right and proper that they should be entitled to manage this property subject only to the payment of a fixed revenue to the Company’s Government. Hastings, however, tried to ignore the old law and custom under which the ownership of land was vested in the zamindar and regarded the zamindari system only a convenient arrangement for collecting land revenue. As it was a mere method in his eyes for convenient administration, it should be regulated, he thought, from time to time as the Government might think best. In other words, the settlement with the zamindars should be on such terms and for such a period as administrative convenience might demand and not as the legal ownership of land by the zamindars might call for. Thus Francis did not think that the conferment of the *Diwani* upon the Company had undermined the old legal position of the zamindars. The Company’s *Diwani*, in his eyes, was only a continuation of the old Mughal rule and should recognise the rights and privileges which the zamindars had exercised and enjoyed under the old regime. Hastings thought on the other hand that the acquisition of the *Diwani* by the East India Company constituted, in a sense, a revolution in the system of government of the province. So it was not unnatural that the zamindars should be required to forego their old lawful rights. It is, of course, true that Hastings tried to show that his policy was also justified by the old law as he interpreted it. He pointed out that the zamindars, under

⁶ See Sir Nalini Ranjan Chatterjee’s evidence before the Bengal Land Revenue Commission, Report, Vol. VI, p. 512.

the old Mughal system, were only farmers of revenue and not owners of land. But this interpretation he made only to suit the policy which he had decided to undertake.

After the days of Francis and Hastings, the debate as to the land revenue system in Bengal was continued by two other officers of the Company and by Lord Cornwallis himself, who came out to India in 1786 as the Governor-General of Bengal. The two officers of the Company were Grant and Shore. Of these three, it was Grant alone who was of the view that the zamindars were "no more than annual contracting farmers or receivers of the public rents". He did not think that they had any right to the ownership of land. But the views of Grant did not prove acceptable on any wide scale. Neither Shore nor Cornwallis would accept his interpretation of the position of the zamindars. It is true that there was a historic controversy between Shore and Cornwallis in regard to an immediate settlement on a permanent basis. Shore, in a famous minute, objected to such a settlement. He was of the view that the knowledge of the Government in the late eighties of the 18th century was so limited and so meagre as to the resources of the land that it would be unwise to enter into a permanent settlement with the zamindars on the basis of this meagre knowledge of facts. He wanted the Decennial Settlement entered into in 1889 to continue to its logical end. Cornwallis, however, thought otherwise. In his opinion the condition of things in the province was such that without a permanent settlement no opportunity would be afforded for its improvement. A large portion of the land had

become only a jungle, inhabited by wild animals. Even the portion which was supposed to be under cultivation was not fully tenanted. In view of these facts it was essential to provide the incentive of a permanent settlement with the zamindars to persuade them to make the necessary efforts for bringing more and more land under cultivation.⁷ In other words, the economic necessity of the province demanded, in his opinion, an immediate settlement with the zamindars on a permanent basis. So although some of the Company's officers and agents tried to take advantage of the transfer of government to the British to undermine the right of ownership of the zamindars, this attempt proved abortive and the Government of Cornwallis, both out of respect for the old legal position of the zamindars and out of the demands of political and administrative necessity, was constrained at last to recognise the zamindars as the owners of land in Bengal.

⁷ The points of view of Grant, Shore and Cornwallis are explained fully in F. D. Ascoli—Early Revenue History of Bengal and the Fifth Report (Oxford, 1917), Chapters V, VI and VII. It should be known that Shore was an officer of exceptional ability and integrity. He joined the Bengal Administration in 1769 and acquired experience of district administration in Murshidabad and Rajshahi. At the early age of 24, he was appointed a member of the Revenue Council at Calcutta in 1775. Soon afterwards he became the President of the Committee of Revenue. He was appointed a Member of the Supreme Council in 1787 and retired in December 1789. It is significant that in those days of graft and corruption when many civil servants of the Company secured the wealth and manners of "Nabobs", Shore remained poor. See *Ibid.*, p. 63. That Cornwallis entered into permanent settlement with the zamindars in the teeth of his opposition bears testimony to the urgency of the measure.

CHAPTER II

LAND SETTLEMENTS BETWEEN 1772 AND 1793

We have already discussed the opinions expressed by the representatives of different schools of thought regarding the management of land revenue. It was not expected in view of this diversity of opinions among its officers that the Company's Government would all at once embark upon a steady and uniform policy regarding this subject. In fact, the Permanent Settlement Regulation was adopted in 1793 only after the experiments of different other settlements during the previous twenty years had proved failures. Hastings became Governor of Bengal in 1772 and two years later its Governor-General under the Regulating Act of 1773. It was thought wise by him and his colleagues to enter into a five years' settlement with the zamindars in 1772. A committee of circuit, consisting of the Governor and four members of his Council, was constituted. This committee visited the different districts and made a contract with the local zamindars for five years in respect of the collection of revenue. Under this arrangement the zamindars with whom the contract was made stipulated to pay a fixed amount of revenue to the Government every year in return for the right, they would enjoy, of collecting rent from the tenantry. It should be remembered in this connection that the settlement of 1772 had two underlying principles. The first was to the effect that the amount

which the zamindars would agree to pay to the Government would be named by themselves. In other words, virtually the highest bidders would be given the contract. The second principle, which would appear rather inconsistent with the first, was to the effect that the settlement should be made, as far as possible, with the traditional zamindars. It was but inevitable that in order to enforce the first principle, the second would be, to some extent at least, relaxed.

The traditional zamindars were confronted with a dilemma. If they entered into a contract with the Government, they would be required to fulfil it only by fleecing the tenants. If, however, they refused to enter into the contract on this undesirable basis, they would be losing their estates and undermining their own social and economic position. None of the two alternatives was to their liking and taste. Many of them, however, entered into the quinquennial settlement with the Government out of a desire to maintain their position and influence in society, although they knew full well that it might not be possible for them to realise even such rent from the tenants, as might be equal to the revenue they would be required to pay to the Government. We find on this account that during the five years that this settlement remained effective, there were frequent defaults on the part of the zamindars. When the quinquennial settlement expired in 1777, the Government decided to go in for annual settlements.

For a number of years this system of contracting annually with the revenue farmers was continued in the Presidency of Bengal. It is very strange that such

a system which was so oppressive and so absurd on the face of it remained effective until in Cornwallis's time the Decennial Settlement was resorted to. Every year under this arrangement, the zamindars had to enter into a contract with the Government, and pay an exorbitantly large sum to the Government Exchequer. Consequently, even if they abandoned the idea of making any profit and were satisfied only with fulfilling the obligations of the contract, they were required to rackrent their tenants and fleece them as far as possible. The traditional zamindars, who had been accustomed to the maintenance of good relations with tenants, found their position absolutely untenable. The result was that not unoften they were dispossessed by heartless adventurers who became, in many instances, the farmers of revenue. This vicious system could not be approved by the Court of Directors. It is significant that when Cornwallis came over to India in 1786, as Governor-General, he had in his pocket a lengthy memorandum containing the instructions of the Court in respect of land revenue management in Bengal. It should be noted that in pursuance of the principles embodied in this letter of instructions, the Government of Cornwallis entered first into Decennial and then into Permanent Settlement with the zamindars.

CHAPTER III

SETTLEMENT OF 1793

The different experiments, made during the twenty years since 1772, proved, as we have seen, absolute failures. So Cornwallis's Government, in the teeth of opposition of even such an able and experienced member of the Government as Sir John Shore, thought it right to enter into Permanent Settlement with the zamindars.¹ Much has been made, in this connection, of the affiliation of Lord Cornwallis to the English landed aristocracy and of his natural respect for the landed order. Possibly his own upbringing was a factor in his favourable attitude towards the zamindari system. Possibly, the opinions of British statesmen like the Prime Minister (William Pitt) himself had also counted a good deal in the adoption of the policy which was embodied in the Permanent Settlement Regulation of 1793. But it would be wrong to think that private opinions and inclinations of men, however highly placed, were very largely responsible for the Permanent Settlement as adopted in 1793.² The real reason for the eagerness of the Government to resort to this arrangement should be sought elsewhere. It is in fact

¹ The principles of the Permanent Settlement were first embodied in a Proclamation which was issued on the 22nd March, 1793 and later they were incorporated in a Regulation. See P. N. Banerjea—Indian Finance in the Days of the Company (1928), p. 158.

² Ascoli in fact denies that Cornwallis was a champion of the zamindari system, because of his own affiliation to landed aristocracy.—*Op. cit.*, p. 67.

to be found in the financial needs of the Company and its Government in this Presidency.

The commitments of the Company's Government in Bengal were many and, by the standard of the time, quite enormous. It should be remembered that the *Diwani* was conferred upon the East India Company on the clearest understanding that every year 26 lakhs of rupees should be paid to the Emperor of Delhi without fail. This amount was to be realised from the revenues of Bengal, Bihar and Orissa. Secondly, an annual pension had to be paid to the Nawab Nazim of Bengal, this also being an important charge upon the provincial revenues.³ Thirdly, the Bengal Government had to find money for maintaining an army and for defraying the other regular as well as extraordinary expenses of administration. Fourthly, it was a huge drain on the Bengal revenues to provide for what were known as the Company's "Investments". By this it was meant that every year the Bengal Government had to provide money for purchasing goods for exportation to England. When the *Diwani* was conferred, the Company's Government had to provide about half a million pound sterling to this end but gradually the amount soared higher and in the five years before 1780 the drain mounted in average per year to about a crore of rupees.⁴ Fifthly, it should not be forgotten that the Company's Government was about this time fighting

³ Pension to the Emperor was withheld in 1773. Pension to the Nawab was reduced gradually from 55 to 16 lakhs. See *Barrow's Op. cit.*, p. 263.

⁴ *Ibid.*, pp. 24-25.

wars and conquering territories in other parts of India and the Bengal Government had to finance such enterprises.

It was found by experience that as a result of the temporary settlements the Company's Government had, in the first place, to incur enormous expenses of collection and secondly even after such expenses it could never be certain as to the realisation of any stipulated sum. In fact, its collections were always uncertain and hardly ever up to expectation. In view of these facts, it was not unnatural and unwise that it should go in for some arrangement under which it should be sure of an appointed sum at specified times of the year.

Lord Cornwallis had also been convinced that the economic condition of the province of Bengal had become as depressed as it could ever be. The *Suba* which had the reputation of being the granary of India had been overtaken by widespread famines which carried off about one-third of its population and reduced many areas to jungles. Cornwallis was a statesman who fully appreciated the principle that the hen which laid golden eggs should be kept alive. He became convinced that if agriculture was to flourish and if otherwise the economic condition was to improve, a settlement with the zamindars should be so made as to give them the necessary incentive and stimulus to develop cultivation and improve the condition of land. It was through their agency and with their unstinted co-operation alone that such improvement could be brought about. The cultivators themselves had neither the means nor the necessary enterprise for such work.

The Government also was new and without knowledge of the actual conditions of the province. The initiative and enterprise must, therefore, be those of the zamindars who were not only the natural leaders of the people but who had also the necessary resources for the purpose. The only thing the Government was to do was to supply the necessary stimulus to these zamindars. So Permanent Settlement was resorted to.⁵

We have shown already that the zamindari system has existed in the province of Bengal almost throughout its history and it was admitted by most of the responsible officers of the East India Company that before the Permanent Settlement of 1793 land was the property of the zamindars. There is, therefore, no iota of truth in the observation which is not infrequently made, that the zamindari system is the creation of the East India Company and that it dates from Cornwallis's Settlement of 1793.

Not only the zamindari system is not the result of Cornwallis' efforts but it is not also true to say that all zamindars were benefited by the Permanent Settlement. In fact, while some of the zamindars no doubt improved their status and rights by this settlement, many others only depressed them by entering into the new compact with the Government, which the Permanent Settlement involved. Before the year 1793 there were four classes of landholders in the

⁵ See M. N. Gupta's Evidence, in Land Revenue Commission's Report, Vol. V, pp. 174-175. Apart from the economic motive there was also the political motive, behind the settlement of 1793, of winning the sympathy and support of the powerful zamindar class in case of any foreign invasion. See the evidence of J. N. Sircar, *IBR*, Vol. V, p. 96.

province of Bengal. They have been enumerated as follows :—

- (a) The old Hindu and Moslem chiefs who had been independent rulers of territories previous to the conquest of the province by the Mughals.
- (b) The great hereditary landholders and jai-girdars who had constituted the landed aristocracy of the province since the 17th century.
- (c) The hereditary revenue farmers of more than two generations.
- (d) The revenue farmers since the grant of the *Diwani* to the East India Company in 1765.⁶

Of the four groups of zamindars who held estates in Bengal and who now came under the obligations of the Permanent Settlement, the first two certainly lost by this arrangement many of the privileges and rights which they had enjoyed before. Although it is true that they still maintained some social pre-eminence, in the eyes of law they became henceforward bracketed with the other landholders who had been only ordinary farmers of revenue.⁷

We have seen in a previous paragraph that the demand for a steady income on the part of the Government necessitated the passing of the Permanent Settlement Regulation. It accordingly provided that

⁶ See Report of the Land Revenue Commission, Vol. I, p. 14.

⁷ M. N. Gupta observes "But it will not be correct to say that the status of the zamindars was elevated by the Permanent Settlement." *Ibid.*, Vol. V, p. 199.

the zamindars would not only henceforward be responsible for the payment of revenue to the Government but this payment must be made by a specified date and before the expiry of a specified time. This is what is known as the notorious Sunset Law. Whatever might be the conditions of the province and the people, the revenue due to the Government must be submitted to the district collectorate before the sun would set on the appointed day. Neither drought, nor flood, nor famine would be taken as a valid excuse for withholding payment. In case of default the estate would be put up to auction and sold to the highest bidder. This law was meant to be as inexorable as any law could ever be. In fact, for one century and a half the rigorous application of this law has deprived many of the ancient families of their landed estates, which they had prized not merely as the source of wealth but also as the symbol of honour and prestige.⁵

Now what was the principle on the basis of which the revenue payable by the zamindars to the Government was actually fixed? It has been pointed out that Sir John Shore objected to the passing of the Permanent Settlement Regulation immediately on the ground that the Government had not sufficient information about the resources of the province. He was in favour of waiting for some years more so that meanwhile greater information might be available to the Government. Cornwallis, no doubt, rejected this plea and advocated a Permanent Settlement at once.

⁵ "Over his (zamindar's) head was brandished the executioner's sword, ready to descend and destroy him if the smallest arrears were not paid." *Arnold's Op. cit.*, p. 74.

but he also was not blind to the future possibilities of land in Bengal. He saw to it that although the settlement with the zamindars could be a permanent one, the proportion of Government revenue to the rent payable at the time by the tenants should be so fixed as not to make the Government much of a loser at the end. Accordingly it was arranged that the zamindars would pay to the Government virtually ten-elevenths of the rent they would be entitled to realise from tenants and retain for themselves as cost of collection and compensation only one-eleventh. So the zamindars were required to enter into an arrangement under which they would not only not secure any profit for themselves but would be really taking as well a great risk in regard to the punctual payment of revenue to the Government. Why would they go in for such a risky and one-sided venture? The obvious reply is that they would make this sacrifice at the time in the hope of a sufficient compensation in the future.⁹

⁹ To-day an opinion has gained ground that the zamindars are defrauding the public treasury of a considerable income. They happen to pay to the Government only about one-fourth of the rent which they realise from the tenantry, and keep the rest for themselves. This appears, on the face of it, to be an inequitable arrangement and many people appear to regard it as such. But the question should be considered from two points of view. In the first place, it should be remembered that for over 50 years since the Settlement of 1793, the zamindars not only did not derive much profit (if any at all), out of these estates but what is more, in many cases, they had to incur considerable financial loss for maintaining them. It is only since the fifties of the last century that their rent-roll began to swell and the amount of profit which the zamindars derived from their estates began to increase. This swelling of the rent-roll was also facilitated not so much by natural causes as because of the enterprise shown and efforts made by the zamindars themselves. We need not go into these efforts

The second basic principle of the Permanent Settlement was that it recognised the proprietary right of the zamindars in their estates. It is the first principle of property that its owner will take risk in its management in the same proportion as he may derive profit from its development. The zamindars developed their property and were certainly entitled to enjoy the fruit thereof.

That the Government recognised the proprietary rights of the zamindars in an unqualified manner is testified to by some of the express provisions of the Permanent Settlement Regulation itself and of a number of other Regulations which were passed subsequently but which were part and parcel of the Permanent Settlement. In the first place it was definitely laid down in sections 2 to 6 of the Permanent Settlement Regulation proper that the zamindars would continue to be "proprietors of land" and that their right in respect of their lands and estates was "proprietary right". Secondly, it empowered the

in any detail at this place. We shall have opportunity of referring to them at a later stage. But it is good to remember this fact here and now.

The old zamindars have received a good income from these estates only for the last eight or nine decades and they have been enabled in this way to recompense themselves for the great loss which they incurred during the first few decades of the Permanent Settlement. As regards the new zamindars, who purchased their estates during the last 50 years, it should not be forgotten that they had to purchase these estates at a high price, not unoften, at 40 years' purchase. It is true that they had realised, in many instances, rent which is many times as much as the revenue they had been required to pay to the Government. But the amount of profit they have made by this arrangement is certainly not disproportionate to the investment they made. In fact, such profit could only be said to be a fair return for the money they invested.

zamindars to transfer their property by sale, gift or otherwise without any previous reference to the sanction of the Government. It was also laid down that any one of the zamindars who would not agree to enter into the Permanent Settlement with the Government on the terms provided, would be entitled to obtain a *malikana* in consideration of his proprietary rights.¹⁰ Further, the zamindars were empowered to eject most classes of ryots from their holdings for arrears of rent, even without the help of the courts of law.¹¹

It is true that the Government restricted in certain aspects the exercise of full proprietary powers, which the zamindars might otherwise have exercised. We find, for instance, that the zamindars were prohibited from increasing the existing rate of rent of certain classes of tenants. Similarly, in respect of new lands which might be reclaimed later and settled by tenants, the zamindars were allowed to fix rent only at the Pargana rate. Lastly, it should be emphasised that a clause known as 'the welfare clause' was inserted in the Regulation. This vested in the Government a reserve power to undertake any legislation for the "protection and welfare" of the tenantry.

There is no gainsaying the fact that the restrictions just mentioned were inconsistent with the full right of ownership which was conferred upon the

¹⁰ See the evidence of the British Indian Association to the Land Revenue Commission. Report, Vol. III, pp. 111-112.

¹¹ This power was conferred upon the zamindars in 1799 by Regulation VII of that year. Although the Regulation was adopted six years after the introduction of the Permanent Settlement, it may be taken as part of it as otherwise the Settlement could not be worked at all.

zamindars in so general terms. Particularly, the "welfare clause" was an elastic loop-hole through which the Government might intervene in the name of improving the relations between the zamindars and their tenants. But subject to these, the zamindars were acknowledged as full proprietors of their landed estates.

CHAPTER IV

DEVELOPMENT OF NEW RELATIONS BETWEEN ZAMINDARS AND TENANTS

The *welfare clause* in the Permanent Settlement Regulation has already been referred to in the preceding chapter. It should be emphasised now that this clause has been so exploited as to transform the relations between the zamindars and their tenants. Such exploitation was far beyond the intention of the authors of the Permanent Settlement. The latter, we have seen already, definitely acknowledged the proprietary rights of the zamindars over their lands and estates. The *welfare clause* in the Regulation was introduced not really to empower the Government to undermine these rights which were emphatically vested in the zamindars but only to maintain for the tenants their customary and traditional privileges. But when the Permanent Settlement had worked for about seven decades and when the zamindars had sufficiently developed their lands and estates by their own enterprises, the Government thought it wise to take advantage of this clause for advancing further and further the rights and privileges of the tenants and undermining to a corresponding degree those of the zamindars.

During the initial stage of the Permanent Settlement, the Government, of course, were constrained to pass Regulations by way of strengthening the hands of the zamindars. We have seen already that under the arrangement of 1793 the zamindars were required

to pay to the Government a revenue equivalent to 10/11ths of the rent-roll. Besides, under the sunset law if this revenue was not paid by the sunset of the specified date, the estate would be put up to auction. But while the law was drastic and even draconian in this respect, the zamindars had not sufficient power to realise rent from the tenants with equal celerity and promptitude. In fact, they were required to sue individually every one of the defaulting tenants. Such a suit once instituted made only slow progress and took long to be settled. Besides the law-suits would involve an expenditure in which the zamindars, already required to pay 10/11ths of the total rent-roll to the Government, could ill afford to indulge. The situation thus became critical; it almost reached a crisis.¹ What would the Government do? In its own interest it was constrained to pass a Regulation in 1799, known as the Haftam Regulation.² It empowered the zamindars to distrain the crops and other personal properties of the defaulting tenants and even to arrest them in certain cases, without reference to any court or administrative officer. There is no gainsaying the fact that such provisions of the Regulation were drastic in nature and liable to abuse by unscrupulous zamindars. But they constituted the only remedy against the malady which

¹ One-third to one-half of the big zamindaries were sold by auction for arrears of revenue and most of the great zamindars in Persia were reduced "to distress and beggary." Ral E. Sadler, *J. N. Sarkar*, etc., from contemporary documents to justify his assertion as to the effect. See his evidence before the Lord Revenue Commission, 1892-93, Vol. V, pp. 165-168.

² Regulation VII of 1799 which has been referred to in the preceding chapter.

the Permanent Settlement had brought in its train. Without such powers assigned to the zamindars, rent would not have been properly collected and the system inaugurated by Cornwallis would not have been maintained. "It may not be generally known", observed a high officer of the Government, "that the Regulation of 1799 was enacted in order to save the perpetual settlement, the existence of which was imperilled by the excessive independence which the ryots enjoyed".³

But although the Regulation of 1799 was essential for the collection of rent and for the maintenance of the system which Cornwallis had reared, it has to be admitted that it was improperly utilized in some instances. It was on this account found necessary that it should be at least modified in the interests of the tenants. Accordingly, in 1812 we find that certain provisions of this Regulation were altogether repealed and its other provisions amended. The power of distraint was, for instance, considerably modified. Before the defaulters' property could be in any way put to distraint, a written demand had to be made upon the tenant. Without this condition being fulfilled, the power of distraint could not be henceforward exercised. It was also provided in the amending Regulation that certain articles indispensable for agricultural work, e.g., ploughs and other implements and cattle, were exempted from distraint.

From the above paragraph it will be clear that before the expiry of two decades, since the Permanent Settlement was inaugurated, the *welfare clause*, which

³ Quoted in Studies in the Land Economics of Bengal by Sachin Sen (1935), p. 222.

we have already emphasised, was utilised by the Government for protecting the interests of the tenantry. The Regulation of 1812 was, however, only the small beginning of great efforts which would be made later by the Government. In fact, it was not till fifty years after that the Government began to utilise the *welfare clause* for improving in earnest the status of the tenants and indirectly for undermining the position of the zamindars.

In 1859 was passed an Act by the Governor-General in Council, known as Act X of 1859. The original intention of the framers of this enactment was to make it only declaratory in character. It was to explain and declare the existing legal position regarding the question of the recovery of rent. At a later stage, however, an important clause was included in the Bill which provided that only on some definite grounds its enhancement could be henceforward valid. A zamindar would be entitled, so it was laid down in the Act, to enhance rent due from an occupancy ryot¹ only (i) if it could be shown that this ryot was paying rent at a rate lower than the usual rate, (ii) if the value of the produce of the land had increased independently of any efforts made by the ryot and (iii) if the quantity of land owned by the ryot turned out actually to be greater than what it had been known so far to be. The Act also provided that a ryot could be ejected from

¹ The right of occupancy was defined "the 12 years' term as possession of the land in possession of a ryot. It thereby abolished the older distinction between the *Muhasil* and *girdhari* ryots, and made length of possession the criterion of occupancy." Report of the Land Revenue Commission, Vol. I, p. 2.

a holding for non-payment of rent only through the courts. There is no doubt about this that this measure, passed without much discussion in 1859, undermined very positively the proprietary rights of the zamindars, which had been ensured to them by the Permanent Settlement.

The Rent Act of 1859, in spite of its liberal provisions did not naturally give sufficient satisfaction to those who were determined to subvert the basic principle of the Permanent Settlement of Cornwallis. Meanwhile the zamindars were also finding their position very much handicapped. They were required to pay their dues to the Government punctually by the appointed time. But the rent payable to them could no longer be collected without considerable difficulty. On this account they now started an agitation for a more speedy procedure of collecting rent. This agitation, however, did not bring any relief to the zamindars. It, on the contrary, ended in far greater rights and privileges being granted to the tenants. It should be known that up to 1869 the rent-suits were all dealt with by the Revenue Courts presided over by the administrative officers of the Revenue Department. But in that year a law was passed providing for the transfer of this function to the ordinary civil courts.

This transfer added to the difficulties of the zamindars in collecting rent from tenants. The procedure followed by the civil courts was inevitably more complex and dilatory. The result was that the rent suits became more expensive than ever before and at the same time the zamindars had to wait longer for a decree from the court. In view of this it was only

reasonable that they should demand a more expeditious and more summary method for the realisation of the dues from the tenants. During the Lieutenant-Governorship of Sir Richard Temple they submitted a memorial to the Government to this end. During the late seventies this question was, in fact, a most important subject considered in the province. On behalf of the Government a Bill was actually introduced in the Provincial Legislature, providing for a summary procedure which the zamindars were demanding. But the Bill did not advance beyond the Select Committee stage. In this Committee it was suggested on the initiative of the champions of tenants' rights, that the whole question of rent should be submitted to a Commission to be reviewed by it in a spirit of detachment and impartiality. Accordingly the Rent Law Commission was appointed.

This Commission, in submitting its report, prepared for the Government a draft bill in which it proposed certain new privileges for the tenants. The object underlying this draft bill was in fact to strengthen the position of the ryots. It provided for the establishment of occupancy tenure on a permanent basis and for the protection of cultivators against arbitrary eviction. The purpose underlying this proposed reform was to see that no ryot was evicted from his holding except for failure to pay a fair rent to the landlords. This draft bill was generally acceptable to the Government which, however, wanted to amend its provisions in certain details. Accordingly Mr. Reynold, an officer of the Indian Civil Service, was placed on a special duty to revise the draft bill and prepare a new measure for

introduction in the Legislature. This is the genesis of the bill which became the Bengal Tenancy Act of 1885. We have gone in some details into the origin of the Tenancy Act of 1885 as this measure is really the basis of the new relations which have developed during the last half century between the zamindars and the tenantry.

The Bengal Tenancy Act of 1885 provided that a ryot "who had been in possession of any land for twelve years, either himself or through inheritance, would become a settled ryot of the village, with occupancy rights in the land he already possessed and would immediately acquire those rights in any new land which he took into cultivation". In case the right of the superior landlord under whom he was the ryot was sold, he would not on that account be losing his own right of occupancy. Further, this occupancy ryot was given the right, by the Act of 1885, of mortgaging his holding and of even subletting it for a period not exceeding nine years. It should also be added that this ryot would not be ejected, even for arrears of rent, from his holding which, however, was to be sold up in the civil court.⁵

It is interesting to remember that the original object of introducing this Tenancy Bill in the Legislature was "to assist the zamindar in the recovery of his rent and to secure the ryot in the cultivation of his field". Actually, however, when the bill became an Act, it was found that it had made no provision for assisting the zamindar. It

⁵ *Ibid.*, p. 27.

only conferred new privileges and rights upon tenants without making any arrangements for speedy collection of rent by zamindars. I do not say that the steps which the Government took in this connection were really illegal and unconstitutional. Nor do I say that the privileges and rights given now to the tenants both by this measure and by the Act of 1859 were altogether unjustified. The *welfare clause* of the Permanent Settlement Regulation was far too elastic to make them illegal. And as to the justifiability of the steps, it may be remembered that the zamindars and their agents now and again took actions against their tenants which might be regarded as arbitrary and which could be made impossible only by such legislation.

But while the concessions made to the tenants might have been justified, it escaped the vigilance of the Government that there was the other side of the shield. That the collection of rent was becoming every day more and more difficult, was a fact too glaring to be ignored. If the tenants did not pay their rent willingly, the procedure of collecting it through the courts of law was too dilatory and expensive to be resorted to in large percentage of cases. That is why the zamindars had asked for a speedier and more efficient procedure for collecting this rent from the defaulters. But while nothing was done to this end, the Tenancy Act only provided new privileges and rights for the tenants. From this standpoint the measure might properly be called a one-sided one.

The Act of 1885, as we have just seen, was a measure which changed to a great extent the relation

between the zamindars and their tenants, as determined by the Permanent Settlement Regulation of 1793. But the concessions which were made to the tenants by this Act were not regarded for long as sufficient. Within a quarter of a century demands were made for further changes in the tenancy system and for further rights and privileges for the tenants. The question of the transfer of land from one tenant to another was, for instance, now brought to the fore. The question as to the rights and privileges of the under-ryots and as to the increase in the rent which the ryots were to pay to their landlords were also now raised. Even before the introduction of the Montagu-Chelmsford Reforms these questions had been canvassed with considerable energy. After the Government of India Act, 1919, was put into operation the attention of the Provincial Government was particularly invited to them. A Committee was accordingly set up in 1921 under the Chairmanship of Sir John Kerr. A Bill was drafted by this Committee for further amending the Tenancy Act and it was introduced in the Provincial Legislative Council in 1925. But the Select Committee, to which it was referred, amended it drastically and in consequence the bill was not further proceeded with by the Government at the time. But the latter did not sit idle for long. It had this question further examined by another Committee whose report became the basis of the Act, which was passed in the year 1928 by the Provincial Legislature.

So within a few decades of the passing of the Bengal Tenancy Act in 1885, it was amended in important particulars in 1928. The central provision

of the Amendment Act of this year consisted in the recognition of the right of transfer on the part of the ryots without any previous consent of the zamindar to that affect. Even before the Bengal Tenancy Act of 1885 had been passed, some of the champions of the tenants' rights had demanded that this privilege of free transfer should be enjoyed by them. But at that time and for many years after it was thought that not only the recognition of this right would be inconsistent with the proprietary right of the zamindars but it would not even be consistent with the interests of the tenants themselves. In case the tenants were allowed to transfer lands only to *bona fide* agriculturists, these interests might possibly be safeguarded. But the right of transfer with such rigid limitation might be difficult to exercise and enforce. In 1928, however, the demand for the recognition of this privilege was at last conceded by the Provincial Legislature. It was laid down by the Amendment Act that all holdings would be henceforward transferable in whole or in part without any previous reference to the zamindars. But as the zamindars had all along enjoyed the right of receiving a "Salami" in case of all transfers, it was provided by the Act that a transfer fee amounting to 20% of the sale price would be levied and realised on behalf of the landlord. It should be mentioned here that the rate of *Salami* had been regulated so long by local custom. On this account the rate might vary from district to district and place to place. But there was hardly a locality where it was below 20% of the sale price. On this account it cannot be said that the transfer fee was fixed by the Amendment Act of 1928 at any exorbitant

rate. Further, as the land really belonged to the zamindar and as he was certainly expected to be interested in the person to whom the land was being transferred, it was laid down in the Act that when a transfer would be effected, the zamindar would have the right of pre-emption. In other words by paying the sale price plus 10% extra as compensation to the purchaser, he might have the land himself, to settle it later on any desirable tenant.

The Bengal Tenancy (Amendment) Act of 1928 changed the relations between the zamindars and their tenants in certain other particulars as well. For instance the Act provided that the occupancy ryots would henceforward enjoy all rights regarding the trees in their holdings. Until then the tenants had right only to those trees which had become dead but in living trees the right still attached to the landlord himself. This arrangement was based on the theory that although the tenant had an occupancy right as to the holding, it was not he but the zamindar who was really the proprietor. On this account the ryot was not entitled to cut down trees and change thereby the nature of the property. The Act of 1928, by modifying this arrangement, undermined further the proprietary right of the landlord. It is of course true that the zamindars were not very much the losers and their tenants very much the gainers by this amendment except only from the theoretical standpoint. The fruits of the living trees were enjoyed even before 1928 not by the landlords but by the tenants. But although for all practical purposes the change was not expected to be felt much either by the landlord or by the tenant, it should not be under-

stood that this change was of little significance. Like other provisions of this and previous Tenancy Acts it also was in fact an important element in the transformation of the position of the zamindars with regard to land.

The privileges conferred upon the tenants by the Amendment Act of 1928 were not, we may repeat, unimportant but really considerable and the changes which it brought about between the zamindars and the tenants were not trivial but basic in character. But like the previous act it also was not regarded as sufficient for long by the supporters of the tenants' interests. For a few years only they remained more or less satisfied with the alterations which the Act of 1928 made in the tenancy law of this province. But with the inauguration of Provincial Autonomy in 1937 and with the formation of a Ministry supported largely by the tenants' representatives in the Legislative Assembly, a demand, insistent in character, was made for further changes in the tenancy system. Accordingly an Amendment Bill was introduced in the Assembly by the Ministry not long after its formation. This Bill was placed on the Statute Book early in the following year and is now known as the Bengal Tenancy (Amendment) Act, 1938.

This measure has altered still more radically and drastically the relations which had subsisted between the zamindars and their tenants and undermined to a greater extent still the proprietary right of the zamindars over the land in their estates. The central provisions of this Act were those which abolished the transfer fee as well as the right of pre-emption which the zamindars had enjoyed until then.

The transfer fee not only brought into the coffer of the zamindars of Bengal a sum of nearly forty lakhs of rupees every year but what was more it was also a symbol of their right of ownership of land. By abolishing the transfer fee the Act killed two birds with one stone. In the first place it deprived the zamindars of a substantial income from their investments in land and secondly it undermined further their proprietary authority. The abolition of their right of pre-emption was also a step of the same character. The existence of this right was a pointer to the fact that the land really belonged to the zamindar and he was intimately interested in the person to whom this land might be transferred. Now as this right of pre-emption was taken away from the zamindar he became helpless as to the transfer of the holding from one person to another. His wishes and interests would no longer be of any account, as regards the person to whom the holding might now be sold or otherwise transferred. In other words the abolition of the right of pre-emption was intended to declare that the zamindar was no longer the owner and proprietor of land as he was intended to be by the Permanent Settlement Regulation of 1793.

The different legislations enacted since 1859, the summary of which has been given in the above paragraphs, bring home to us the fact that they have transformed the relationship between the zamindars and their tenants. The Permanent Settlement, we may repeat, vested the proprietorship of land in the zamindars. But the Rent Act of 1859 and the different Tenancy Acts passed in the following eighty years have made the zamindars mere rentiers, while the tenants

have become, to all intents and purposes, peasant-proprietors, subject only to the payment of rent to the zamindars or talukdars as the case may be. A situation so illogical and unhappy in character was certainly not contemplated by the authors of the *Permanent Settlement*. The tenancy laws were intended to better and improve the relations between the zamindars and the tenants. But actually they have resulted in the deterioration of these relations.

None like the tax-gatherers. They are unwelcome guests in every part of the world. It is unfortunate that the position of the zamindars has largely become that of these tax-gatherers. Formerly, land belonged to them and the tenants occupying and cultivating their holdings paid their rent as natural dues to their actual owners. Now they regard themselves as peasant proprietors and are learning to think of their dues to the zamindars as an unnecessary burden. It should be remembered in this connection that the zamindars constitute also the agency for the collection of the tenants' portion of the old and new cesses. Years ago this function on the part of the zamindars was not only natural but salutary. The zamindars were not only the owners of land which the tenants cultivated but the relations between them were those of the protector and the protected. The relations between them were in fact close and intimate in every respect. But the establishment of the Union Boards and other Government agencies on the one side and the tenancy laws on the other have created a new situation in which the relations between the zamindar and his tenants could not exactly be what they have been in the past.

CHAPTER V

THE CONTRIBUTIONS OF THE ZAMINDARI SYSTEM

The authors of the Permanent Settlement had expected that the zamindars as proprietors of land would do their best in developing it in every way possible. It was expected that they would clear the jungles and drain the marshes of which Bengal was so full and reclaim them to cultivation and habitation. This expectation was not belied. During the last one hundred and fifty years the zamindars have shown every enterprise in converting the jungles and marshes into fruitful agricultural land, fully settled by tenants. It should be known that less than one-third of the land, now under cultivation, was actually tenanted when the East India Company entered into Permanent Settlement with the zamindars. That the remaining two-thirds were reclaimed by the latter is an achievement which all people should acknowledge but which many unthinking men now actually belittle. It is even glibly assumed in certain circles that the reclamation of lands has been due not so much to the enterprise of the zamindars as to the industry of the tenants and to the strong administration established in the province by the British. As a result of repeated assertions, it is now in fact accepted almost as truth in interested quarters that the zamindars have contributed very little to the extension of cultivation in Bengal and that the tenants themselves have found it possible to extend their

activities to new lands by taking advantage of the atmosphere of peace and stability which the British Government created.

Sir Nalini Ranjan Chatterjee has shown very clearly in his evidence before the Floud Commission¹ how untrue this theory is. He has pointed out that the reclamation of new lands to agriculture was not a matter merely of extending the activities of the cultivators to them. It involved many problems which could not be solved except by the resourceful zamindars. Most of these lands were not only deep marshes and wild forests but what was more, they were, in most instances, infested with ferocious animals. Sometimes in vast regions, covered with wild vegetation and full of numerous bogs and marshes, herds of buffaloes would roam about striking terror to all persons approaching them. There were many other tracts again in which tigers and similar other wild beasts would keep the approaching cultivators always at an arm's length. It was necessary on this account that the persons who would try to reclaim these lands to cultivation and to habitation must have considerable resources both in men and money. It goes without saying it that the tenants, either individually or collectively, had no such resources at their disposal. They were absolutely unequal to the task. In fact, without the initiative of the zamindars nothing in this line could actually have been brought about. So if most of the valuable lands are now being exploited in this province for agricultural and cognate purposes,

¹ Report, Vol. VI, pp. 506—507.

thanks for that are less due to the results of administration and to the initiative of the tenants and more due to the efforts of the zamindars.

It should be noted in this connection that the zamindars had a special incentive in the matter of reclaiming new lands to cultivation. It has been pointed out already that 10/11ths of the existing rents which they were to realise from their tenants had to be paid to the Government punctually under the Sunset Law. In other words they had very little left even for the expenses of collection which they had to undertake, not to speak of the legitimate profit which they might expect from their zamindaris. In view of this it was but natural that they would not only like to recoup themselves for any loss they were incurring but also to try to eke out some reasonable profit, by necessary enterprise in the field of land reclamation. The incentive of this character was not certainly an ignoble one. While it helped in improving their own economic position, it also added very largely to the economic prosperity of the province.

It should also be noted that the reclamation of wild lands to cultivation was not merely a problem of driving out wild animals and clearing vast jungles. It was a problem also of drainage and irrigation. It may not be known to many that even the little irrigation efforts which the Government made in later years in Bengal were for long absent in this province. If thanks are due to anybody for opening the necessary drains and for introducing facilities of irrigation during those

decades in Bengal, they are due to the zamindars alone.²

It is argued in this connection that the zamindars of Bengal did not acquit themselves as creditably as English landlords have done. The latter would divide their estates into large farms³ and each such farm would be leased out to a farmer who would cultivate land on a large scale with the help of agricultural labourers. The lease which the farmer would enjoy would be of a temporary character and would not last for more than a specified period, after which there might or might not be a renewal of the lease with the same farmer. The farm buildings would belong to the landlord. The drainage arrangements would also be made by him. The farmer would take the lease on the understanding that he would be paying a specified rent to the landlord and would keep the farm and the farm-buildings in good condition.

That farming on this basis is more efficient and more conducive to agricultural development than the small-scale system which obtains in this province may be admitted. It may also be true that just as large-scale farming has made possible considerable agricultural development in many other countries, it might

² "In Western Bengal most of the irrigation tanks are khar tanks of landlords which unmistakably shows that they were excavated by the landlords." *Ibid.*, p. 506.

³ It should of course be pointed out here that side by side with the large farms of the lords there were, till the close of the 18th century, small farms of the labourers who worked on the lords' farms and simultaneously managed their own as well. But this system was abolished by encroached legislations. See Bertrand Russell—*Freedom and Organisation*, p. 77.

also be a factor of similar progress in Bengal. But in this country there has never been a tradition of farming on such an extensive scale. In the first place few agriculturists would have come forward to take charge of a farm of large dimension in Bengal. By custom and tradition in this province again a holding would not only be enjoyed by the tenant through his own life but would also be handed down by him to his children. It would in other words be divided after his death among his legal successors. So even if a farm had been large before, it would be divided into fragments after one generation. It is the defect of Indian tradition and social organisation, and no fault of the zamindars, that large-scale farming on modern principles could not grow in this province.

It is not merely in the field of reclaiming land to cultivation and of developing agriculture in this province that the zamindars have contributed their mite. In other fields of provincial development also their contributions are by no means negligible. It should be remembered that the Indian state was and is essentially still a police state, its functions being confined to the warding off of attack from outside and to the maintenance of law and order within the country. During the last few decades, it is true, some functions have been taken up by the Government for public welfare. But the people of India are really in no illusion as to the effectiveness of these functions. In fact very little has so far been done by the Government of the country in respect of its welfare duties. In these circumstances it was the zamindars who constituted themselves into an agency for public welfare. To-day

we hear much about legislation for regulating and controlling the markets in the mofussil areas of the province of Bengal. But it should not be forgotten that unless the zamindars took the initiative in opening markets and *hats*, it would have been impossible for the agriculturists of the province to have proper marketing facilities for the products they grew. It is true, no doubt, that the zamindars who established these markets also drew some amount of income from them. But nonetheless the credit should not be denied to the zamindars for opening these markets and thereby bringing marketing facilities to the agriculturists and giving a fillip to the growth of trade and commerce in the province.

Many thoughtless people are again of opinion that not only the zamindars have not themselves contributed anything to the growth of industrialism in this province but the zamindari system has been instrumental in keeping it down. They are of the view that by putting a premium upon investment in land, it has stood in the way of steady investment of Bengali capital in industries. No charge, however, is more untrue and no view more erroneous than this one. Evidences are not far to seek to show that crores of rupees have been spent by the zamindars of Bengal in creating and nourishing industries in the province. It is of course unfortunate that many of them later languished and died out. Some, however, not only exist but have grown into large-scale institutions of which the country is naturally proud. If all the ventures have not been as fruitful, for that responsibility attaches only indirectly, if at all, to the zamindars who found the

money. But what about the other factors over which they had no control?

It is really idle to say that all the financial resources of Bengal were locked up in land and none was forthcoming for investment in industry. In fact it should be definitely understood that if the Bengalees did not forge ahead as an industrial people, the reason for that should not be sought in lack of necessary capital. It is true that because of the decline in financial resources of the zamindars during the last one decade, they have not been able to invest as freely as before in industrial concerns. But before the slump in agricultural and zamindari economy in this province, flow of capital into industrial channel was uninterrupted. It is unfortunate that a strong body of honest and skilful organizers did not appear to utilise this capital properly. It may no doubt be pointed out that the zamindars themselves might have furnished not only the necessary capital but also the necessary enterprise and organisation. But it should not be forgotten that even in England (the example of which is put so often before us for emulation) while the landed magnates have not unoften supplied the capital for industrial development, they have rarely provided the necessary enterprise and organisation.⁴ In fact it was only natural to expect that while a good portion of the money was made available by the zamindars, it would be properly utilised by experienced and skilful entre-

⁴ Many of them have acted as directors of different industrial and commercial concerns but they were persuaded so to act mostly in order that their titled presence on the directorates might inspire general confidence and draw support from the people.

preneurs thrown up by the middle classes. It is a tragedy that such enterprisers have been only few in Bengal.

While in the field of industry and trade the contributions made by the zamindars are, as a rule, unjustifiably ignored by the general public, what they have done in the province for the growth of education and culture is generally recognised. But all the same it is good to refer at this place to their contributions to the building up of the cultural traditions of this province. It is unfortunate that even to-day Bengal cannot boast of high percentage in literacy. In fact even in the middle of the twentieth century not more than 10 per cent. of the Bengalee people can read and write. It should, however, be noted that but for the enterprise and charity of the zamindars even this small percentage of literacy would have been out of the question in Bengal. It is not again merely in providing necessary arrangements in imparting the three R's to the children of the province but also in bringing secondary and higher education to the door of many families that the contributions of the landholders in Bengal are enormous. In fact it will be ungracious not to admit that most of the high schools of standing in this province owe their origin directly or indirectly to the enterprise and financial support of the zamindars. Similarly many of the colleges also owe their inception to the benefaction of the same landlords.

It is common knowledge that the zamindars have maintained and developed the cultural life of Bengal not merely by contributing their best to the establishment and upkeep of schools and colleges but also

through other channels and by other means. The Indian music, for instance, has been kept alive in this province mostly through the efforts of the landholding classes. The musical enthusiasts have had no more appreciative patrons than the zamindars of Bengal. It will be invidious to name any of these patrons at this place. But scores of names come up at once in our mind, whenever we speak of musical culture in this province.

In speaking of the services of the landholders to the growth of civilisation in this presidency, we have also to refer to the great efforts they have made in facing two basic problems, *e.g.*, the supply of drinking water and ministering to the diseased. For long these two urgent problems were tackled only in a casual way by the Government. Even now it is the experience of everybody that the Government has succeeded in doing very little to solve these two important questions that affect so vitally the well-being of our countryside. In fact only the fringe of these problems has so far been touched and this also largely because of the efforts of the landholders. The waterworks in most of the municipal towns would have been out of the question but for their financial support. In the rural areas again the water which most people happen to drink is available only in the tanks which the zamindars have been instrumental in digging and excavating. Hospitals and dispensaries both in the towns and in the rural areas are no doubt few in number. They are quite insufficient to meet the needs of the people. But even the few which happen to exist in different parts

of the province are in large proportion the handiwork of the landholding class.

In another field also the utility of the zamindars as an agency of public welfare is brought out into relief when we consider the contributions which they have made for the past one century and a half in fighting famines in Bengal. It is not necessary here to refer to the fact that for the first hundred years of British rule there was no famine organisation on the part of the Government in this province and whenever there was scarcity in any place, people had to depend upon the charity of the zamindars. It is true that the resources of the landholders were not always equal to the demands of the situation. But what was possible under the circumstances was done only by them to bring relief to the famine-stricken people. Even when the Government created a famine organisation of its own for preventing and fighting famines, the resources of the zamindars had largely to be added in most instances in order that the efforts of the Government might be successful even moderately. Not to speak of past years, even to-day whenever famine conditions happen to overtake a locality, all that the Government does to ameliorate them has to be considerably supplemented by the private efforts of the zamindars and other classes of people, if the victims are really to be rescued from the jaws of death. In fact the services of the landholders in the field of fighting famine have not been as much recognised by the public as they should have been.⁵

⁵ What the zamindars have done in fighting famines has been elaborately referred to in the Memorandum of the British Indian Association to the Flood Commission. See Report, Vol. III, pp. 121-32.

The province of Bengal has been noted for its independent and spirited public life. The lawyers practising both at Calcutta and mufassil bars have contributed much, no doubt, to this healthy development. But it may not be pleasing to many at the present time to know but all the same it is a fact to remember that the contributions of the zamindars are no less important and significant in this field. The British Indian Association⁶ constituted by the zamindars was virtually the first public body to study public questions in order that it might train the public as to their implications and warn the Government against the pitfalls of policy which might be undertaken at a particular time. It was really under the auspices of this Association that the first national battles were fought against the reactionary policy of the Government and against the atrocities of European settlers of this country. The public appears to have forgotten the epic fight which was fought on the platform of this Association against the atrocities of the indigo planters.

It was not again merely through the British Indian Association that the zamindars contributed to the development of an independent public life in Bengal. Individually also these zamindars contributed their quota in this regard. In the Legislative Councils which were started first in the early sixties of the last century it was they who created the tradition of an independent opposition to the Government and it is this tradition which has subsequently been developed by

⁶ Started in 1851.

others. The torch of freedom which they lighted is now being carried aloft by the people of other classes. But that is no reason why people should forget those who first lighted the torch. It will be ungrateful at the present time to forget the services which Maharaja Jatindra Mohon Tagore and Raja Digambar Mitter rendered to the province and it will be equally ungrateful to throw into oblivion the great services which Hurish Chandra Mukherjee and Krishtadas Pal rendered to the public as Secretaries to the British Indian Association and as editors of its organ, "The Hindu Patriot".

It has become out of fashion to-day to speak of the usefulness of an educated middle class. "Petty bourgeois" is a term of obloquy at the present time. The spirit of class war is abroad and the triumph of the proletariat is the happy achievement to which many people are now looking forward. In this atmosphere it requires courage to speak of the contributions of the middle class to the regeneration of the country. But I shall not be doing my duty if I do not emphasise these contributions here. Without a strong independent and well-educated middle class in the province, Bengal could not certainly have shot so high as it actually did in every field of activity during the last hundred years. In the domain of politics the services of this class have always been recognised. But it should be emphasised that in the realm of philosophy and religion, in the field of art and literature, in the sphere of scientific and historical research, the contributions of the Bengali middle class have been similarly of the highest excellence. In the forbidden

ground of trade and industry their contributions may not have been large but they have not been as mean and as meagre as many people may regard them to be. I do not know if the votaries of the socialist cult and champions of class war will actually regard this in this light. But I am certain that history will always record these contributions in its proper places.

The question now is how this middle class actually emerged in the province of Bengal. It has become a fashion to say that such a class would have come into being irrespective of the existence of the zamindari system and the introduction of Permanent Settlement. It is pointed out that in the provinces where there has been no Permanent Settlement and no zamindar class, a middle class has all the same been brought into existence. An example of the Bombay Presidency is cited in this connection with gusto. But it is never contended that other conditions and circumstances may be equally responsible for the growth of a middle class. In Great Britain in fact trade, commerce and industry were really responsible for stimulating the growth of the middle class. But this middle class was strengthened and made more virile and more independent by the descent to it of the younger sons of the landed nobility. I do not want to make any comment on the middle class which has emerged in the provinces like Bombay. But I do believe that without the existence of the zamindar class the growth of a strong, independent and cultured middle class of which this province was and still is so proud would have been out of the question. When I say this it is not my intention to contend that small landowners have

constituted this class. Many of the lawyers, for instance, who became influential members of this class were not originally or even later, landowners. But even this lawyer class might not possibly have grown but for the Permanent Settlement and the existence of the landholding class. Traders, merchants and industrialists have also become basic elements of the Bengali middle class. But this industry and trade would not have been possible in many cases but for the backing of the zamindars. In fact, I am inclined to the view that not only the zamindars are responsible for the contributions they have made themselves to the growth of civilisation in this province but the zamindari system is indirectly responsible also for the contributions of the middle class. The objects of the Permanent Settlement and the continuation of the zamindari system in Bengal were many. I may say that they have all been fulfilled in large or small proportion—rather in large than small.

CHAPTER VI

POSITION OF TENANTS

Sedulous attempts are being made for undoing the Permanent Settlement and abolishing the zamindar class. These attempts are being made, it is said, in the interests of tenants. This contention, however, does not stand scrutiny in the least. It is a fashion in the so-called conferences of tenants to expatiate upon the evils from which they are supposed to suffer under the existing conditions. It is pointed out almost *ad nauseam* that the burden which the Permanent Settlement has placed upon the tenantry is insupportable. But what are the facts? In the early years of this century, the late Mr. R. C. Dutt pointed out in his correspondence with Lord Curzon, then the Viceroy of India, that if famines which broke out so frequently in different parts of the country were to be fought successfully, it was necessary and even essential that the Permanent Settlement with the zamindars which had been brought about in the province of Bengal and Bihar should be extended all over the country. In fact he pointed out that the position of tenants under the zamindars in Bengal compared so favourably with the position of tenants in other parts of India that it was necessary, in the interests of the tenantry, to extend the Bengal system universally in the country. One of the important causes of the famines which frequently made their disastrous appearance consisted in the high demands which the State made upon the

income of the tenants. Under the Permanent Settlement in Bengal, however, the zamindars were satisfied with rent which represented only a very small portion of the income which the tenants derived from their holdings. The extension of the Bengal system would be, in his opinion, a panacea for many of the evils of agrarian life.

Even to-day it is found that the tenants under the zamindars of Bengal pay the smallest rent in the whole country. It has been calculated that from one bigha of land a tenant derives in this province an income of about Rs. 20/- and of this sum he pays only in average Re. 1/- as rent to the zamindar. In other words he only parts with 5 p.c. of his income because of the existence of the Permanent Settlement and the zamindari system. Even this small rent does not remain unoften in arrears. It is true that absolutely speaking Bengal peasantry is not as happy and as prosperous as it might and should have been. But if it is not so happy and prosperous, for that the responsibility does not attach to the zamindars, who do not claim more than 1/20th of the income from the holdings which are assigned to their tenants. It should be emphasised that even this small rent is not unoften subject to remission because of untoward circumstances like floods and famines¹. It should also be known that

¹ As a rule, in years of famines and floods, when the zamindars claim that rent is not collected from the affected areas, this does not by itself amount to remission. It means that the tenants are allowed to fall into arrears. But in collecting arrears, not seldom the tenants are exempted from payment of one or more than one year's rent. So ultimately it amounts to remission.

wherever the tenants are directly associated with the Government, they have not only to pay higher rent² but to pay it as a rule, punctually at stated times. But in the permanently settled areas in Bengal they pay their rent practically at their convenience.

Too much has been made again of the abwabs which were at one time extorted from the tenants. I should emphasise it here that these abwabs were never allowed to be a great burden upon the tenantry. It is true that in some places and at some times they were collected, but it should be known that they were collected in most places in lieu of very legitimate increase in rent. Many of the abwabs were customary and had been demanded and paid as natural perquisites of the zamindari system. Society, it should be known, was, until recently, organised more or less on a feudal basis. The tenants looked upon their zamindars as feudal lords and did not grudge to pay *nazar* to them on their visit to the different parts of the zamindari and at the time of particular religious and social ceremonies. But it should be emphasised that while such abwabs were collected, regular rent was either not increased at all or increased only slightly although it was open to the zamindars, even after the passing of the Rent and Tenancy Acts, to demand a large increase. It is, however, no use expatiating upon the question of the abwabs. Their collection, which was already being discontinued in most parts of

² “. . . . the average rent in the zamindary area is Rs. 3 per acre but in khasmahal it is Rs. 4-11 per acre.” See the evidence of Rai Bahadur Kalipada Maitra to the Floud Commission. Report, Vol. V, p. 77.

the province, has been made definitely illegal by the Bengal Tenancy (Amendment) Act, 1938.

Not only in respect of rent the position of tenants in the permanently settled areas in Bengal compares very favourably with that of tenants in other parts of the country, but otherwise also the tenants here happen to enjoy a better and more improved status. The tenancy legislations have virtually made them peasant proprietors in respect of the holdings in which they reside and which they cultivate. Not only have they the right to sell, mortgage and otherwise transfer these holdings, but what is more, they no longer suffer from the restrictions which were formerly imposed upon them in regard to the enjoyment of the holdings in certain particulars. They may now rear permanent structures in these holdings and enjoy the fruit trees as best they may like. In case the Permanent Settlement is abolished and the zamindari estates are nationalised, the tenants will be brought into direct relation with the Government. In other words their position will be in essential particulars the same as that of the Khasmahal tenants of to-day. There are some who seem to think that to have direct relationship with the Government is by itself a prestige to be coveted. But the peasants in our countryside never set any store by such prestige. It is to them empty and meaningless. They are concerned with their economic convenience. And who does not know that not only rent in Khasmahals is far higher but it is subject to regular increase according as productivity of the land increases? Besides it should also be repeated that at the present time the tenants

pay their rent to their zamindars more or less at convenience. But when direct relationship with the Government will be established, this system of payment at convenience will have to be replaced by a more punctual arrangement. The Government realise their revenue now from the zamindars under the drastic Sunset law. It is only expected that in case the zamindars are removed and direct relations are established between the tenants and the Government, some such drastic arrangement will be introduced for collecting rent from the tenants as well.³

Neither sentimentally nor economically it does appear that the tenants are at any disadvantage and suffer from any grievance worth the name under the existing arrangement. It is true and I have already alluded to it that Bengal peasants are not to-day in as solvent and as prosperous a condition as they should be living under. But for this, I may repeat, the responsibility does not attach either to the zamindars or to the zamindari system. Their economic plight is due to other circumstances, over which the zamindars have certainly no control. For instance, we find that not only a large body of peasants has now become landless but those who have farms of their own have also in average only about three bighas⁴ of land under cultivation. This is due in the first instance to the growth of population and to the corresponding pressure

³ "The chief advantage the tenant had in zamindaris was being able to get into arrears." Khas Mahal Report by M. M. Stuart, quoted by J. N. Sircar in his evidence to Floud Commission.

⁴ 21 million of raiyats and under-raiyats hold no more than 31 million acres of land or an average of even less than one and half acre per holding.

upon land. Secondly, it is due to the law of inheritance as it prevails both among the Hindus and the Muslims in this province. As soon as a man dies, his holding is divided among his heirs and heiresses. The result is that the holding which might have been large becomes immediately divided into small plots. It should be also noted that from the same cause follows another unfortunate result in the economic life of our rural population. The land which a particular peasant may inherit and have under cultivation is not infrequently so scattered as to make cultivation costly and inefficient. A small plot here and a small plot there may constitute his holding. This adds to his labour and decreases his corresponding income.*

Not only the holdings are small and fragmented, but what is more, most of the peasants have no other means of livelihood as well. There are hardly any subsidiary industries to which they may resort in their off time and from which they may derive a supplementary income. It is also to be emphasised that not only holdings are small but the agricultural produce which they rear hardly fetches the price which it deserves. In fact so long as jute which is virtually the only cash crop in most parts of the province fetched its legitimate price, the peasants were not so ill off as they find themselves to be at present. It was easy for them to pay their rent and meet their cash obligations.

* An economic holding should be 15 to 20 bighas. "The test should be as much as can be cultivated by one plough and one pair of bullock. This varies from bighas 15 to 20 according to the nature of the soil." See Sri Bhadur J. N. Sircar's evidence to Flood Commission, Vol. IV, p. 139.

But the fall in the price of jute certainly handicapped their position to a considerable extent. Regulation of jute cultivation may have toned up the price of this produce but as it involves limited cultivation, it has not solved the problem.

It should also be pointed out here that the peasants have other difficulties in their way and unless they are removed it would not be possible for them to prosper either in agriculture or in any other industry. For instance, we find that no credit facilities are open to them at present. Formerly, the *Mahajans* supplied an easy credit to the peasant proprietors. But they charged a high rate of interest and the peasants, unable to meet their obligations, were not infrequently deprived of their holdings. The Debt Conciliation Act, passed with the best of motives, has given a relief to many tenants here and there, but at the same time it should be remembered that it has frozen the resources of many of the *Mahajans* and practically dried up the source and flow of credit to the peasants. The result is that even in dire difficulties the peasants hardly get to-day the credit which they desire and which in other circumstances they would have received. Co-operative credit societies have been established, no doubt, in different parts of the province, but so far they can supply only a small portion of the credit which the peasants actually require. Besides, even the few societies which are at work are in a most unsatisfactory condition of existence. It should also be emphasised that these credit societies can offer only short-time credit to the peasants, who, however, require, in many instances, loans which they cannot repay within a few

years. Only a few land mortgage banks have been set up so far in Bengal to offer long-term credit to the owners of land and their resources are not so great as to meet the demands for long-term credit in any part of the province.

The difficulties which have been enumerated in the foregoing paragraphs and from which the tenant population in Bengal happens to suffer are those which have not been created by the zamindars, nor have they emerged out of the zamindari system. They have been created irrespective of them and they can be removed also only by efforts made irrespective of them. There are people who believe that the abolition of the Permanent Settlement and the removal of the zamindar class will bring in a new heaven and a new earth. They think that these steps will automatically improve the condition of the tenant population. But it is high time that they ponder over the difficulties and think of the methods by which alone they may be removed.

CHAPTER VII

LAND REVENUE COMMISSION AND ABOLITION OF ZAMINDARI SYSTEM

We have elsewhere analysed the tenancy legislations which have been passed by the provincial legislature and which have conferred new rights and privileges upon the tenants. We have seen in that connection that subject to the payment of rent to the zamindars, which by the way is the smallest in the whole country, the tenants have been transformed, by these pieces of legislation, into virtual peasant-proprietors. In fact if the peasants had really any grievance in respect of the land system, that grievance has been completely eliminated by the legislation of 1938. Unfortunately, the leaders of the so-called tenant movement were not quite satisfied even with this Amendment Act. They demanded the abolition of the Permanent Settlement and the establishment of direct relationship between the tenants and the Government. As they had sufficient following in the Legislative Assembly, the Government could not turn down this demand as summarily as it would have been justified to do in other circumstances. It was constrained to meet it half-way. It pointed out that the advice of an expert and impartial body should be secured before any drastic policy was to be adopted as to the land system of the province. It decided upon the appointment of a Land Revenue Commission which

after due enquiry would submit a report containing its recommendations.

Accordingly the appointment of the Commission was announced in October, 1938. The personnel of this body and the procedure it followed left, however, much to be desired. The Government took the view that if the Commission was really to be an impartial body it was essential that its chairman should be imported from outside. Accordingly Sir Francis Floud, who had been the permanent Under-Secretary to the Department of Agriculture at Whitehall and who later was the British High Commissioner in Canada was chosen by the Government of Bengal to be the Chairman of the Land Revenue Commission. To my mind this choice was an unfortunate one. It is true that as a civil servant employed in the Agricultural Department of Great Britain, this gentleman had considerable opportunity of picking up an intimate acquaintance with the problems of agriculture of that country and of developing also an enthusiasm for agriculture as a subject of study.

But it should be noted that the problem before the Land Revenue Commission in Bengal was not really the technical improvement of agriculture. It was really the legal relation between the tenants and the zamindars and between the zamindars and the Government, which was to be studied and about which an authoritative opinion was to be expressed. I do not deny that this problem was partly connected with the question of the improvement of agriculture. But it should be emphasised that it was only partly so. The main subject for study and report was the future of the

tenant-zamindar and zamindar-Government relations. In view of this if the Government of Bengal really wanted to make the Commission an impartial body, it should have invited a judge or an ex-judge of Great Britain to be the Chairman of the Commission. A gentleman with experience of British agriculture, like Sir Francis Floud, might have been included in the Commission no doubt but only as a member. The steering wheel of the Commission should have been in the hands not of this expert but in the hands of a man with high judicial experience and temperament.

It should also be noted that in choosing the rest of the personnel of the Commission the Government did not follow the principle which might have ensured its independence and impartiality. On the contrary, it followed a principle which made it virtually a party body. It is true that some of the original members of the Commission were not identified either with the interests of the zamindars or with those of the tenants. Unfortunately two of them could not accept the membership of the Commission. The result was that this body had only one or two independent members and two members of the zamindar class, while the rest were advocates of the tenants' point of view. The zamindars could not have any grievance if none of their own class were included in the Commission provided this body did not also include any advocate of the tenants' rights. They would have warmly accepted a Commission which consisted only of independent men with an open mind and a judicial temperament.

It should also be emphasised that the Commission was constrained to pursue a procedure which was extra-

ordinary and which proved to be very much prejudicial to the interests of the zamindars. A person who sits on a Commission may have some pre-conceived views regarding the matter of enquiry. But as he listens to the depositions of witnesses from day to day, as he helps in the cross-examination of these witnesses from time to time and as he engages in discussion with his colleagues regarding the problems in hand for a year or two, he cannot but shed many of these pre-conceived views. In fact as a result of his sitting on the Commission from the start he has his angularities largely blunted and his opinions considerably amended. He can no longer cling to all his former ideas and principles in which he might have a pathetic confidence before. He now sees virtue in many of the points of his opponents and becomes inclined to make compromise.

But three of the members of the Bengal Land Revenue Commission were appointed to this body, when it had already put in full one year's work. During this period of one year the Commission had completed its preliminary survey, finished its tours in other provinces for the collection of data for purposes of comparison and contrast and what is more, it had also completed its oral examination of all witnesses, who had been invited by the Commission to appear before it and who had submitted their written memoranda on such invitation. The three gentlemen who were appointed to the Commission after one year had thus no opportunity of listening to the depositions of the witnesses and of examining and cross-examining them as to the facts they were introducing and the arguments

they were advancing. They had not, in other words, the advantage, which the members of a Commission happen always to enjoy, of modifying their own preconceived views by such procedure. The three new members were in fact added to the Commission at a stage when this body was preparing to frame its recommendations. Possibly if these members of the Commission had not been appointed so late, the recommendations of this body would have been different. So not only the principle underlying the appointment of the Chairman and members of the Commission was faulty, but what is more, there was also singular dilatoriness in completing the composition of the Commission.

The procedure followed by the Commission was also an astounding one. It was dealing with a vital and pivotal problem of the province. But still it decided from the start to work in camera. It excluded the press and the public from its meetings. The witnesses submitted their memoranda virtually in private and were orally examined in private. It is astonishing that none of the evidences which were submitted to the Commission and on the basis of which it was to frame its recommendations were published at the time for the information of the public.¹

A Commission like the one presided over by Sir Francis Floud is not strictly a judicial body but there is no gainsaying the fact that it is certainly a semi-judicial body and the procedure the Floud Commission followed should have conformed as far as possible to

¹ The evidences have been published later in four volumes (Volumes III, IV, V and VI of the Report).

that observed by a judicial court. But, as it is evident from what has been stated above, the procedure actually adopted by the Bengal Land Revenue Commission was not anything of the kind. It should also be pointed out that the main recommendation which the majority of the Commission has made and with which we are here chiefly concerned is inconsistent with the general trend of the evidences which were submitted to this body by witnesses who might be regarded as impartial by any standard. This main recommendation is to the effect that the existing system of landholding has become uneconomic and that all the intermediate rights between the Government and the actual cultivators should be on this account nationalised. In paragraph 94 of the Report it is laid down that "there is a clear majority on the Commission who are convinced that in order to improve the economic condition of the cultivators, the Permanent Settlement and the zamindari system should be replaced by a raiyatwari system, under which the Government will be brought into direct relations with the actual cultivators by the acquisitions of all the superior interests in agricultural land."

It is very difficult to understand why the Government can be of help to the agricultural population of this province and can improve its economic condition only when the zamindari system is abolished and not until then. The Commission has not assigned any reason for the conclusion that the zamindars constitute a handicap to the Government in the adoption of ameliorative measures. I have pointed out already that the control which the zamindars exercise to-day in the

life of the tenantry is very little and does not constitute their main grievance. They suffer from other ills without the eradication of which the peasantry of Bengal can never expect to be prosperous. But such ills are wholly unconnected with the zamindari system and the Permanent Settlement. Should the Government wait for the abolition of this system for tackling the problems of minute fragmentation of holdings, of providing necessary and proper credit facilities, of opening out opportunities for the marketing of agricultural produce, of providing irrigation facilities which the cultivators lack so miserably in many parts of the province, and lastly of exploring avenues of supplementary occupation and income?

It may be pointed out that the Government of Bengal has at the present time not sufficient funds at its disposal for spending on agricultural and industrial development of the province. Many will also point out that for this lack of financial resources the Permanent Settlement and the zamindari system are mainly responsible. The provinces of Bombay and Madras derive from land revenue an income which is nearly double of that derived in Bengal from the same source. In view of this if Permanent Settlement is abolished, sufficient new funds will accrue to the Provincial exchequer and these supplementary funds may very well be spent upon such nation-building work as agricultural development. This argument appears on the face of it to be very simple as well as cogent. But there are facts which should be considered in this connection and which might make the argument less plausible than it appears to be. In the first place it

should be known that before the inauguration of Provincial Autonomy in Bengal the income of the Provincial Government hardly exceeded ten crores of rupees per annum. At present the income has exceeded fourteen crores.² What has the Government done with these additional four crores of rupees which it has had at its disposal every year for the last few years? Could we not argue that if further income was actually realised from land revenue, that also would go the same way as the additional four crores have gone during the last few years? Secondly, even if we assume that the abolition of Permanent Settlement will bring in a higher income from land revenue to the provincial treasury, would it not also substantially cut down the existing income from some other sources?

For instance, the Government of Bengal at present derives an income of nearly two crores of rupees from judicial stamps.³ It should be known that the income stands at this high figure only because the cases arising out of the existing land system are so enormous. In case the zamindari system is abolished, the number of such-cases will considerably fall, and the income of the Government from this source will also correspondingly shrink. At present again the Government of Bengal derives an income of nearly half a crore of rupees from the zamindars as public works and road cesses. It should be mentioned that the education cess

² The revised estimate of receipts for 1911-12 is 15 crores and 28 lakhs.

³ Actual receipts in 1910-11 were one crore and seventy-three lakhs, estimated receipts from this source for 1912-13 is one crore and seventy lakhs.

which has already been imposed is also yielding a good income. In case of the nationalisation of the zamindari estates and tenures this income will be wholly lost in the former case and will be largely cut down in the latter case.

While the existing income from other sources stands the risk of being considerably reduced because of the abolition of the zamindari system, it is very doubtful and at least very problematic if the income derived from land revenue will increase to any appreciable extent. The Land Revenue Commission in its majority Report has, of course, suggested that the assets of the zamindars might be placed at 13 crores of rupees. If from this figure were reduced the revenue payable at present by the zamindars to the Government, landlords' share of cesses, cost of Government management at 14 per cent. and remissions and irrecoverables at 10 per cent., then the Government would have at its disposal 7 crores of rupees every year. The question of paying due compensation to the landlords for the nationalisation of their estates would, however, arise. At this point there was considerable disagreement among the members of the Commission regarding the rate of this compensation. There were some who were of the view that if these estates were nationalised at all, compensation to the extent of 20 times the net profit should be paid to their owners. At the other extreme there were members who were of the view that compensation at the rate of more than five times would be unnecessary. "The rate which receives more support than any other is ten times the net profit".⁴ Now if

⁴ Report, Vol. I, p. 45.

compensation was paid at this rate, the Government would be required, according to the calculation of the Commission, to undertake a loan of 95 crores in all. The interest on this loan would be 3 crores and 92 lakhs per year and the Sinking Fund would involve an expense of 86 lakhs per annum. Consequently the additional income which would accrue to the Government treasury every year as a result of the nationalisation of the zamindari estates would be 2 crores and 23 lakhs. Similarly, if the rate of compensation was fixed at twelve times the net profit, the Commission calculated, the additional income of the Provincial Government would be 1 crore and 47 lakhs a year. If again the rate of compensation was fixed at fifteen times the net profit, an additional income of the Government per annum would drop down to 33 lakhs only.⁵

From the above it is clear that according to the calculation of the majority of the Land Revenue Commission even if compensation is paid to the landlords at the rate of fifteen times the net profit, the Government would have an additional income of 33 lakhs of rupees per annum. But the figures on the basis of which the Land Revenue Commission has made this calculation are not accepted by many competent authorities. The Finance Department of the Government of Bengal, *e.g.*, in its memorandum to the Commission has supplied other figures. While the Land Revenue Commission has calculated on the basis of Rs. 13 crores as the annual assets of the zamindars to-day, the Finance Department calculates that the

⁵ *Ibid.*, pp. 59-60.

gross income of the zamindars and tenure-holders is only 10 crores. Calculating on this basis this Department is of the view that if compensation is paid at the rate of ten times the net profit, the additional income which the Government may expect as a result of the nationalisation of estates will be only Rs. 65½ lakhs a year and not Rs. 2 crores and 23 lakhs as the Commission calculated. Similarly, again the Finance Department thinks that if compensation was fixed at fifteen times the net profit, the Government would be loser to the extent of Rs. 69½ lakhs a year and not a gainer to the extent of Rs. 33 lakhs as expected by Land Revenue Commission.⁶

So it seems that while as a result of the nationalisation of the zamindari estates the Government will lose a considerable portion of its present income from certain sources, its gain from land revenue will be doubtful even if compensation was fixed at only fifteen times the net profit. It should be emphasised in this connection that the landholders cannot certainly be expected to be reconciled to the fixing of compensation at fifteen times. The two landholder-members of the Land Revenue Commission who signed a Note of Dissent definitely pointed out in this Note that in case nationalisation was decided upon at all, "the rate of compensation should be such as to guarantee the existing net income of landlords, and it should therefore be at least twenty times the rental at 5 per cent. interest".⁷

⁶ *Ibid.*, Vol. V, pp. 506—7.

⁷ *Ibid.*, Vol. I, p. 239.

These two members of the Commission have elaborately discussed the principles according to which nationalisation has been brought about in different countries and according to which nationalisation may be brought about in respect of the landed estates in Bengal. They are convinced that unless the recommendation which they have made and which has been cited just now is accepted, a grave injustice will be done to an important community in the province. If, however, justice is to be done to the landholders and compensation is to be paid to them at the rate of twenty times the rental, the loss which the Government would incur would be far more than 2 crores of rupees a year. Nationalisation of landed estates for the purpose of augmenting the financial resources of the Government appears therefore to be but a wild goose chase. We have already shown that nationalisation on any other ground does not appear to be called for in the least.

CHAPTER VIII

AGRICULTURAL INCOME-TAX

The Bengal Land Revenue Commission, while recommending the ultimate nationalisation of landed estates, suggested pending the execution of this scheme, the levy of an agricultural income-tax. "We should prefer an agricultural income-tax to be imposed as a transitional measure," observed the Commission, "until the scheme of state acquisition is effected, or as a permanent measure, if the Government consider that state acquisition should not be undertaken for financial or other reasons."¹

It should be noted that although the majority of the members of the Commission recommended the imposition of an agricultural income-tax, two of the members who represented the zamindari interests were entirely opposed to such a proposal. They thought that such an impost would worsen the economic position of landlords who have already become financially handicapped to a considerable degree because of an adverse political atmosphere. They also thought that such a tax would "burden the landlords with discriminatory taxation impairing the principle of equal sacrifice by similar and similarly situated persons."²

It should be noted also that Mr. C. W. Gurner of the Indian Civil Service, who had been posted as Special Officer to examine the recommendations of the

¹ Report, Vol. I, p. 64.

² *Ibid.*, pp. 245—'46.

Land Revenue Commission, has not felt very enthusiastic about this proposed impost. He has suggested in his Report³ that if the agricultural income-tax is levied, it may be accompanied by an assurance on the part of the Government to the zamindars that proper arrangements will be made for speedy collection of rent. He has also pointed out that the imposition of agricultural income-tax as a stepping-stone to compulsory purchase of the zamindari estates by the Government will not be readily accepted.

I have already discussed in an earlier chapter the character of the Permanent Settlement of 1793. In that connection I have pointed out that the Government in adopting the Permanent Settlement Regulation recognised the proprietary right of the zamindars over their estates. Consequently there is considerable force in the argument that what the zamindars happen to pay as revenue to the Government is nothing but a tax upon the income which they derive from rent. In other words the zamindars have already been subjected to the levy of income-tax (in respect of their agricultural income). The only difference between this tax and other taxes consists in this that while it is fixed in perpetuity, other taxes are variable from time to time according to the pleasure of the Government. So it appears that in view of the settlement arrived at in 1793, the levy of a fresh agricultural income-tax will only involve the zamindars in double taxation.

It is true that when income-tax was levied in India from 1860 to 1865 and again from 1869 to 1873, agri-

cultural income was not excluded from it. The income of the zamindars from rent was therefore, during these periods, subjected to double taxation. It should also be referred to here that for the last 70 years the zamindars have been subjected to the payment of different cesses in addition to the revenue which they paid according to the Regulation of 1793 to the Government. It should, however, be pointed out that after the experiments of 1860-65 and 1869-73 agricultural income has been excluded from income-tax.

The zamindars evidently enjoyed this immunity in respect of their agricultural income on the ground that otherwise they would be subjected to a double tax. The Government by providing for this immunity took certainly a very reasonable view as to the position of the zamindars and other estate-holders. But this eminently reasonable point of view began to lose ground after the Reforms of 1919 had been in operation for some time. A demand then went forth that agricultural income should be taxed as much as the income from other sources.⁴ That such income from rent would thereby suffer double taxation was ignored.

When Provincial Autonomy was inaugurated in Bengal under the Government of India Act, 1935, which assigned agricultural income-tax as a source of revenue to the Provincial Government, a group of people, which was inspired by a crusading zeal against the zamindars and the zamindari system, acquired a predominant voice in the counsels of the Government.

⁴ That agricultural income should be taxed was canvassed before the Taxation Enquiry Committee. This Committee saw no objection to such tax on principle. But it discouraged it on poli-

It was on the insistence of this group that the Bengal Tenancy (Amendment) Act of 1938 was passed. It was again by way of a concession to the demands of this group that the Land Revenue Commission was appointed in the same year under the chairmanship of Sir Francis Floud. This group is not only out to revolutionise the relationship between the zamindars and the tenants and add in every way to the burdens of the former, but it is also determined to abolish the zamindari system itself.

I have already analysed the composition of Land Revenue Commission and the procedure which it followed. It was not, in view of this, very surprising that this Commission would recommend the levy of agricultural income-tax as an interim measure. The atmosphere in Government circles during the period that the Commission was at work was also possibly instrumental to a large degree in convincing the majority of the Commission as to the necessity of this recommendation.

If the proposal of the Commission for imposing agricultural income-tax is accepted by the Government, it will not only involve the zamindars in double taxation, as it has been emphasised already, but it will do them a grave injustice otherwise as well. To single out one class of people for taxation and more taxation is not only a political monstrosity, but is also bad finance. It should be remembered that the zamindars have not only paid for over seven decades Roads and Public Works Cesses in addition to the revenue which they have been required to pay to the Government under the Sunset Law, but for the last

four years they have been subjected to the levy of Education Cess as well. The imposition of this latter cess had been provided for in the Primary Education Act of 1930 but it was in abeyance for some years owing to an abnormal economic distress in the province. The cess has, however, been levied since 1938. It has been made much of that the Governments of Assam and Bihar have already resorted to the imposition of agricultural income-tax and Bengal is only following in their footsteps. But it should be remembered that their example is not exactly to the point. In these two provinces Education Cess has not been levied and the zamindars have to pay the agricultural income-tax only in addition to land revenue and the old cesses. In Bengal, on the other hand, the zamindars have already to pay the new Education Cess and are threatened with the agricultural income-tax as well. It should also be remembered in this connection that although the Education Cess was levied both upon rent-receivers and tenants, the former was made responsible for the collection of the whole amount. The result has been that in most places the tenants have refused to pay their own share and the zamindars and talukdars have been compelled to pay in many instances the whole amount themselves.

It should not also be forgotten that until 1938 the zamindars and talukdars in Bengal had an annual income of nearly 40 lakhs of rupees derived from the fee to which the transfer of land from one tenant to another was subject. But the Bengal Tenancy (Amendment) Act, 1938, deprived the zamindars of this considerable income. So the zamindars are being subjected

to an attack on two fronts. Concessions made to the tenants by Tenancy Acts are depriving them of some important sources of income while fresh taxes and cesses are curtailing the income derived from the remaining sources. It is calculated that they will be mulcted in all in five years of Provincial Autonomy to the extent of an annual income of nearly one crore and a half if the new tax on agricultural income is levied. This is a position which is not only unjust but atrocious.

The levy of an agricultural income-tax will not only involve the zamindars and other estate-holders in unjust and inequitable taxation, but it will have a deleterious effect upon their financial prospects in another way as well. The Bengal Land Revenue Commission has, we may repeat, made the recommendation that on payment of some compensation to the zamindars their estates should be taken over by the Government. This compensation will be so many times the net profit of the zamindars and other estate-holders. The profit will be arrived at after deducting from the gross rent payable to the zamindars the revenue, cesses, taxes, cost of collection and other expenses involved in the management of these estates. Already as a result of the imposition of the Education Cess and the abolition of the transfer fee, the net profit of the zamindars and other estate-holders has considerably been decreased. In case agricultural income-tax is now levied, it will reduce the net profit further still. Consequently if the estates are ultimately taken over by the Government, the compensation which the zamindars would receive would be far smaller than otherwise. In view of this even Mr. Gurner in his

Report has definitely deprecated the idea of imposing agricultural income-tax as a stop-gap measure.⁵

It is not necessary to emphasise the fact here that collection of rent from tenants has now become as arduous and as difficult as it can ever be. Not to speak of smaller and scattered estates, even in large estates with well-equipped staff for management, collection has not, during the last few years, reached the desired and desirable extent. In view of this Mr. Gurner suggests that the zamindars and other estate-holders would possibly be reconciled even to the levy of an agricultural income-tax, if proper arrangement could be made and proper machinery could be set up by the Government for speedy collection of rent. That there is much truth in this observation of Mr. Gurner will not be contested in any circle. It should be pointed out here that in some places rent is not paid by the tenants simply because of their incapacity. But in many other places such payment is withheld wilfully and in response to the anti-zamindar movement going on in different parts of the province. There is no reason why necessary arrangement should not be made by the Government for prompt collection of dues from these tenants. And in case such arrangement is actually made to the satisfaction of the zamindars, the latter may not grudge the payment of agricultural income-tax levied, as far as possible, on an equitable basis.

⁵ "If however," he observes, "the agricultural income-tax is levied only as a preliminary to compulsory purchase, then of course there would be not much possibility of obtaining acquiescence by the land holding classes....." Report, p. 75.

CHAPTER IX

CONCLUSION

We have seen in previous chapters how the relations between the zamindars and their tenants have been largely modified by different tenancy legislations. We have also seen how new financial burdens have been imposed upon the zamindars from time to time. We have again referred to the agricultural income-tax which has been hanging over their heads for some time past as the sword of Damocles. We have further taken elaborate notice not only of the movement which has been set on foot in this province for the abolition of the Permanent Settlement but also of the Land Revenue Commission which was appointed to examine and report on this subject.

The recommendations which this Commission made in this regard have deteriorated further the already changing relations between the tenants and the rent-receivers. We are not yet in a position to know as to what attitude the Government will take up after the conclusion of the war or even before it towards these recommendations. But it should be emphasised here that in many cases the very fact that these recommendations have been made has encouraged the tenants to withhold payment of their dues, even when they are quite in a position to clear them. Collection of rent and other ancillary dues, which was never an easy job, has consequently become more arduous and more difficult in this province. Even the big estates, which maintain an elaborate machinery for purposes

of collection, have found it immensely difficult to collect more than 70 per cent. of the dues. While this is the state of affairs in respect of large and resourceful estates, the condition of things in smaller zamindaries has become almost impossible. It should be remembered in this connection that most of the estates in Bengal have been so divided and sub-divided as to make their yield not only small but even insignificant in many instances. The talukdars and zamindars who have to depend upon the income realisable from such estates are now finding themselves confronted with a crisis. Their machinery for collection could not be elaborate. Their resources are not sufficient. It is impossible for them to resort often to the court of law for the realisation of arrears. In view of this it is but natural that they would regard their position as both helpless and hopeless.

The question now is as to what should be done in this regard. I have already emphasised in a previous chapter the necessity of devising a speedier method of collecting rent. The Government has imposed one burden after another upon the zamindars without ever giving them any corresponding advantage in regard to greater facility of collection. It is high time that the Government should move in the matter. Meanwhile it is also necessary for the small estate-holders themselves to lay their heads together and discover some suitable way for an efficient collection of dues. To this end I may suggest that the proprietors of small contiguous estates may easily form a limited company for the management of the estates concerned. It is not necessary that in all instances these companies

should be of a public limited character. They may be private limited companies as well. But in any event these companies will have larger resources at their command and will be in a position to set up a more efficient machinery for the collection of rent.

There was a time when the ownership of an estate was a source of prestige as also of a secure income to people. It was on this account that even small landholders were unwilling to forego their own authority and hand over the estates to limited companies in which their position as local magnates might have suffered. But now it is no longer a question of prestige which is involved. It is the question of realising dues, which has become urgent. I am inclined to think on this account that the formation of limited companies for better management of estates and for more efficient collection of dues may not be and should not be difficult. The establishment of such limited companies with a large number of contiguous estates as constituent members will be also to the good of the tenants. At the present time as collection of dues is uncertain, fitful and haphazard, the small landowners have to lead a precarious, hand-to-mouth existence. They cannot do anything by way of charity and public welfare. But it will be possible for the limited companies referred to above, to set apart a certain percentage of their income for organised charity and public welfare.

It has appeared to me as to many others that the zamindars should not any longer be satisfied merely with the management of their estates. It is time that they turn to some other ventures as well, which may

improve the economic condition of the province and at the same time bring a supplementary income to their own coffer. By making this statement I do not minimise in the least the efforts which have been made in the past by many of the zamindars for the industrial development of this province. In fact I have emphasised them already elsewhere in this book. But in many instances of the past, while the zamindars invested the money, the responsibility for managing the concerns which were thus set up, was vested in others. These others, however, proved on most occasions unequal to the task entrusted to them, either because of the lack of proper training and experience on their part or because of the lack of proper spirit in them. The business and industrial ventures which were committed to their care, got consequently into difficulty and many of them even disappeared altogether. In view of this it is necessary that only those of the zamindars, who, after managing their estates, will have sufficient time in their hands to supervise personally the industrial venture, should enter upon it. In different parts of Bengal, there are many zamindars and estate-holders, who after paying due attention to their own estates, have sufficient time and energy left, to be devoted to other pursuits. It may not be difficult for them to invest some capital themselves and to raise some portion of it from outside for setting up small industries.

Since the slump of the early thirties, the problem of utilising jute has become acute in Bengal. A portion of this produce is now being utilised by one or two progressive jute mills in this province in making

carpets, durries, doormats etc. The articles, produced so far, are both attractive and useful and the demand for such goods is also considerable. On cottage-scale also such articles may be produced and produced, I believe, with still greater appeal to the fancy of the people. There is, in fact, in this field quite an excellent opportunity for the establishment, by these zamindars, of industries on a small scale. Such ventures will serve two purposes at the same time. They will to some extent at least solve the problem of over-production of jute and they will, at the same time, create some employment for our people and some profit for the land-holding class. I have cited only one field in which there is opportunity for exploration. There are other avenues also which may similarly be explored and exploited.

There are people who may point out that the management of landed estates and the management of industrial concerns require two types of talent and experience. It may not, in their opinion, be possible to combine them. I am not, however, very pessimistic about it. I believe a man who can devote sufficient energy and skill to the management of his estate may also be successful in an industrial enterprise. Talent is one and indivisible. It is only willingness to work and experience to be picked up, which are necessary ingredients of success.

I do not mean to say that the industrial avenue is alone to be explored for bringing a supplementary income to the zamindars. In agriculture also there is considerable opportunity not yet utilised. I shall not be exaggerating when I say that more than 90% of the

zamindars are unconnected with agriculture proper. This may appear rather paradoxical but it is true. When we say that a particular person manages his zamindari very efficiently, we usually mean only this that he has an excellent acquaintance with the rent-roll, that he has created a good machinery for collecting rent, that he sees to its collection at high percentage without imposing any undue hardship upon his tenants and that he ministers to the welfare of the people as far as practicable. But is this enough? I believe it is time for many of the zamindars to turn to agriculture proper. Here also it should be emphasised by way of warning that those alone should engage in these ventures, who have sufficient spare time and energy for personal supervision.

The Government has set up in many places a number of model farms. Many things are grown on these farms on new lines and according to new methods, the yield being far larger and better than in ordinary cases. But it is not looked into if such methods of cultivation with their larger and happier yield will ever cover the cost of production. The zamindars cannot, as a rule, go in for extravagant experiments. But I am certain that there are fields particularly in those of gardening both for vegetables as well as for fruits, in which the zamindars may invest some money with desirable results.

In view of the emergency created by war, a movement for growing more food has been set on foot in the country. This movement may be effectively helped by the zamindars by undertaking the establishment and management of farms on their own part. Examples are

always better than precepts. If the zamindars who are the natural leaders of the people, take to farming by themselves, this will create an enthusiasm among other persons as well for properly and effectively utilising the lands which they may have at their disposal. I have emphasised above that the zamindars may devote their energy, particularly to the growing of fruit and vegetables and to the development in that connection of orchards and gardens. I have emphasised this aspect for two reasons. In the first place this aspect is usually neglected by the ordinary agriculturists in Bengal. Secondly, there is no doubt about it that this kind of agriculture may appeal to the imagination and fit in with the talent of the zamindars far more than any other kind.

That the growth of fruit-gardening has become necessary for the province need not be emphasised here. The Bengali diet has become far more monotonous to-day than it was ever in the past. If this diet is to be more varied, more improved and more nutritious, it is essential that a eat-more-fruit campaign should be started in Bengal. But such a campaign becomes a mockery unless more fruit is actually produced in the province. Even in regard to mangoes which are regarded as the king of fruit in Bengal and which are so popular with all classes of people, we are, to a very large extent, depending upon importation from Bihar, U. P. and even Madras and Ceylon. In the eastern districts particularly, the mango crop is not only meagre but of a very low variety. The zamindars in these districts may easily turn to mango-gardening on small as well as on large scale. It is true that

immediate profit will not be forthcoming out of such a venture but the investment of some capital now will certainly yield sufficient return after a few years. Similarly bananas, which are in such great demand not only in Calcutta but in all parts of the province, are imported on a very large scale from outside. This is a state of things which may easily be rectified.

We have seen already that the zamindari system as such has not been in any way either a handicap to the tenants or to the general economy of the province. In view of this the defeatist attitude of many of the zamindars, particularly of those who happen to own only small estates, is uncalled for. The sooner it is given up, the better for all concerned. The zamindars filled a useful and an honourable role in the past history of this province, and they may still fill such an honourable role at the present and in the future.

INDEX

- Agricultural Income-Tax, Recommendation of Flood Commission, 71.
 Akbar, 3.
 Alauddin, 4.
 Balban, 2.
 Bhuyans, 4.
 British Indian Association, 47.
 Chatterjee, Sir Nalini Ranjan, 38.
 Chaudharies, 2.
 Cornwallis, Lord, 1, 8, 9, 12, 13, 15, 16, 18, 25.
 Court of Directors, 12.
 Curzon, Lord, 51.
 Debt Conciliation Act, 57.
 Decennial Settlement, 8, 12.
 Diwani, 5, 14, 17.
 Dutt, R. C. 51.
 East India Company, 5, 6, 10, 16, 17.
 Education Cess, 75.
 Flood, Sir Francis, 60, 61, 63.
 Flood Commission, on Land Revenue, Bengal, 38, 59, 60, 61, 62, major recommendation of, 64, Finance Department's Memorandum, 60, 68, Note of Dissent, 69, 74.
 Francis, Phillip, 6, 7.
 Government of India Act, 1935, on Agricultural Income-tax, 73.
 Grant, Charles, 8.
 Gurner, C. W., 71, 76, 77.
 Haftam Regulation, 24.
 Hastings, Warren, 6, 7, 8.
 Hindu Patriot, 48.
 Investments, of the Company, 14.
 Jaigiris, 3, 4.
 Kerr, Sir John, 31.
 Khos Mahal, Tenants of, 54.
 Malikana, 21.
 Man Singh, Raja, 4.
 Mitter, Raja Digambar, 48.
 Mukherjee, Hurich Chandra, 48.
 Murshid Kuli Khan, 4.
 Nadia, Zamindar of, 5.
 Natore, Zamindar of, 5.
 Pal, Kristo Das, 48.
 Pargana rate, 21.
 Permanent Settlement Regulation, 6, 10, 13, 16, 17, 18, Proprietors of Land, 20, Welfare Cause, 21, 23, 25, 30, Proprietary right, 72.
 Pitt, William, 13.
 Plassey, 5.
 Pre-emption, Right of, 33.
 Primary Education Act of 1930, 75.
 Public Works Cess, 74.
 Quinquennial Settlement, 11.
 Rais, 2.
 Regulating Act, 10.
 Rent Act, of 1859, 27, 30, 35.
 Road Cess, 74.
 Samanta Rajas, 1.
 Selami, 32.
 Sher Shah, 2, 3.
 Shore, John, 8, 13, 18.
 Suba, of Bengal, 3, 4, 5, 15.
 Sunset Law, 18, 39, 74.
 Tagore, Maharaja Jatindra Mohon, 48.
 Temple, Sir Richard, 28.
 Tenancy Act, Bengal, of 1885, 29, 31, of 1928, 32, 33, 34, of 1938, 34, 54, 59, 74, 75.
 Todar Mull, 3, 4.